

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 1 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1997

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1997 Payroll Expense (C)	1997 Budget Payroll Expense (D)	1997 Payroll Variance (E)	1997 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$190,105	\$193,600	-\$3,495	-1.84%
2						
3	601 - 603	Source of Supply - Maintenance	74,094	75,500	-1,406	-1.90%
4						
5	601 - 603	Water Treatment - Operations	477,448	486,200	-8,752	-1.83%
6						
7	601 - 603	Water Treatment - Maintenance	150,906	153,700	-2,794	-1.85%
8						
9	601 - 603	Transmission and Distribution - Operations	437,716	445,700	-7,984	-1.82%
10						
11	601 - 603	Transmission and Distribution - Maintenance	322,183	328,100	-5,917	-1.84%
12						
13	601 - 603	Customer Accounts Expense	428,303	436,100	-7,797	-1.82%
14						
15	601 - 603	Admin. & General Expense	607,029	618,100	-11,071	-1.82%
16						
17	601 - 603	Sewer Related Payroll	<u>490,813</u>	<u>565,000</u>	<u>-74,187</u>	<u>-15.12%</u>
18		SUB-TOTAL Payroll O&M Expense	3,178,597	3,302,000	-123,403	-3.88%
19						
20						
21						
22		Total Payroll Expense	\$3,178,597	\$3,302,000	-\$123,403	-3.88%
23						

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H - 11

Page

2 of 8

Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1997

Budgeted Payroll Expense - Vermilion Water Division

Line	Account Number (A)	Account Description (B)	Actual 1997 Payroll Expense (C)	1997 Budget Payroll Expense (D)	1997 Payroll Variance (E)	1997 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$46,525	\$47,100	-\$575	-1.24%
2						
3	601 - 603	Source of Supply - Maintenance	4,178	4,200	-22	-0.53%
4						
5	601 - 603	Water Treatment - Operations	195,800	198,000	-2,200	-1.12%
6						
7	601 - 603	Water Treatment - Maintenance	60,902	61,600	-698	-1.15%
8						
9	601 - 603	Transmission and Distribution - Operations	169,680	171,600	-1,920	-1.13%
10						
11	601 - 603	Transmission and Distribution - Maintenance	66,791	67,500	-709	-1.06%
12						
13	601 - 603	Customer Accounts Expense	190,343	192,500	-2,157	-1.13%
14						
15	601 - 603	Admin. & General Expense	219,952	222,500	-2,548	-1.16%
16						
17	601 - 603	Other	0	0	0	#DIV/0!
18		SUB-TOTAL Payroll O&M Expense	954,171	965,000	-10,829	-1.13%
19						
20						
21						
22		Total Payroll Expense	\$954,171	\$965,000	-\$10,829	-1.13%
23						

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H - 11

Page

3 of 8

Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1998 Payroll Expense (C)	1998 Budget Payroll Expense (D)	1998 Payroll Variance (E)	1998 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$224,411	\$174,000	\$50,411	22.46%
2						
3	601 - 603	Source of Supply - Maintenance	69,127	53,600	15,527	22.46%
4						
5	601 - 603	Water Treatment - Operations	489,126	379,400	109,726	22.43%
6						
7	601 - 603	Water Treatment - Maintenance	186,696	144,800	41,896	22.44%
8						
9	601 - 603	Transmission and Distribution - Operations	500,451	388,100	112,351	22.45%
10						
11	601 - 603	Transmission and Distribution - Maintenance	236,064	183,100	52,964	22.44%
12						
13	601 - 603	Customer Accounts Expense	388,617	301,400	87,217	22.44%
14						
15	601 - 603	Admin. & General Expense	788,550	611,600	176,950	22.44%
16						
17	601 - 603	Sewer Related Payroll	<u>394,737</u>	<u>440,000</u>	<u>-45,263</u>	<u>-11.47%</u>
18		SUB-TOTAL Payroll O&M Expense	3,277,779	2,676,000	601,779	18.36%
19						
20						
21						
22		Total Payroll Expense	\$3,277,779	\$2,676,000	\$601,779	18.36%
23						

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H - 11

Page

4 of 8

Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998

Budgeted Payroll Expense - Vermilion Water Division

Line	Account Number (A)	Account Description (B)	Actual 1998 Payroll Expense (C)	1998 Budget Payroll Expense (D)	1998 Payroll Variance (E)	1998 % Variance (F)
1	601 - 603	Source of Supply - Operations	\$16,147	\$14,600	\$1,547	9.58%
2						
3	601 - 603	Source of Supply - Maintenance	74	100	-26	-35.14%
4						
5	601 - 603	Water Treatment - Operations	221,140	199,900	21,240	9.60%
6						
7	601 - 603	Water Treatment - Maintenance	82,615	74,700	7,915	9.58%
8						
9	601 - 603	Transmission and Distribution - Operations	213,782	193,200	20,582	9.63%
10						
11	601 - 603	Transmission and Distribution - Maintenance	73,073	66,000	7,073	9.68%
12						
13	601 - 603	Customer Accounts Expense	213,028	192,500	20,528	9.64%
14						
15	601 - 603	Admin. & General Expense	88,596	80,000	8,596	9.70%
16						
17	601 - 603	Other	0	0	0	#DIV/0!
18		SUB-TOTAL Payroll O&M Expense	908,455	821,000	87,455	9.63%
19						
20						
21						
22		Total Payroll Expense	\$908,455	\$821,000	\$87,455	9.63%
23						

CONSUMERS ILLINOIS WATER COMPANY
Vermilion Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 5 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 1999

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Actual 1999 Payroll Expense (C)	1999 Budget Payroll Expense (D)	1999 Payroll Variance (E)	1999 % Variance (F)
1	601 - 603	Source of Supply	\$56,928	\$51,600	\$5,328	9.36%
2						
3	601 - 603	Pumping - Operations	192,986	174,600	18,386	9.53%
4						
5	601 - 603	Pumping - Maintenance	38,462	34,800	3,662	9.52%
6						
7	601 - 603	Water Treatment - Operations	535,702	484,900	50,802	9.48%
8						
9	601 - 603	Water Treatment - Maintenance	107,614	97,400	10,214	9.49%
10						
11	601 - 603	Transmission and Distribution - Operations	309,761	280,300	29,461	9.51%
12						
13	601 - 603	Transmission and Distribution - Maintenance	384,315	347,800	36,515	9.50%
14						
15	601 - 603	Customer Accounts Expense	738,521	668,300	70,221	9.51%
16						
17	601 - 603	Admin. & General Expense	761,928	689,300	72,628	9.53%
18						
19	601 - 603	Sewer Related Payroll	395,898	358,000	37,898	9.57%
20		SUB-TOTAL Payroll O&M Expense	3,522,115	3,187,000	335,115	9.51%
21						
22						
23						
24		Total Payroll Expense	\$3,522,115	\$3,187,000	\$335,115	9.51%
25						

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H - 11

Page

6 of 8

Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: 1999

Budgeted Payroll Expense - Vermilion Water Division

Line	Account Number (A)	Account Description (B)	Actual 1999 Payroll Expense (C)	1999 Budget Payroll Expense (D)	1999 Payroll Variance (E)	1999 % Variance (F)
1	601 - 603	Source of Supply	\$3,040	2,800	\$240	7.89%
2						
3	601 - 603	Pumping - Operations	10,585	9,700	885	8.36%
4						
5	601 - 603	Pumping - Maintenance	4,008	3,700	308	7.69%
6						
7	601 - 603	Water Treatment - Operations	240,382	219,700	20,682	8.60%
8						
9	601 - 603	Water Treatment - Maintenance	89,804	82,100	7,704	8.58%
10						
11	601 - 603	Transmission and Distribution - Operations	232,384	212,400	19,984	8.60%
12						
13	601 - 603	Transmission and Distribution - Maintenance	79,431	72,600	6,831	8.60%
14						
15	601 - 603	Customer Accounts Expense	231,564	211,640	19,924	8.60%
16						
17	601 - 603	Admin. & General Expense	96,305	87,906	8,399	8.72%
18						
19	601 - 603	Other	-	0	0	#DIV/0!
20		SUB-TOTAL Payroll O&M Expense	987,502	902,546	84,956	8.60%
21						
22						
23						
24		Total Payroll Expense	\$987,502	\$902,546	\$84,956	8.60%
25						

CONSUMERS ILLINOIS WATER COMPANY
 Vermilion Water Division
 Rate Case Docket No. 00-

Schedule H - 11
 Page 7 of 8
 Person Responsible: D. Leppert

Proposed Test Year Period: Future
 Period Reported: 2001

Budgeted Payroll Expense - Total Company

Line	Account Number (A)	Account Description (B)	Future Test Yr Payroll Expense (C)	Budget Payroll Expense (D)	Future Test Yr Payroll Variance (E)	Future Test Yr % Variance (F)
1	601 - 603	Source of Supply	\$51,133	\$51,133	\$0	N /A
2						
3	601 - 603	Pumping Operations	211,774	211,774	0	
4						
5	601 - 603	Pumping Maintenance	100,587	100,587	0	
6						
7	601 - 603	Water Treatment - Operations	624,297	624,297	0	
8						
9	601 - 603	Water Treatment - Maintenance	221,808	221,808	0	
10						
11	601 - 603	Transmission and Distribution - Operations	609,640	609,640	0	
12						
13	601 - 603	Transmission and Distribution - Maintenance	403,882	403,882	0	
14						
15	601 - 603	Customer Accounts Expense	549,892	549,892	0	
16						
17	601 - 603	Admin. & General Expense	751,198	751,198	0	
18						
19	601 - 603	Sewer Related Payroll	391,785	391,785	0	
20		SUB-TOTAL Payroll O&M Expense	3,915,995	3,915,995	0	
21						
22						
23						
24		Total Payroll Expense	\$3,915,995	\$3,915,995	\$0	
25						

Note - Includes Sewer Payroll as well

CONSUMERS ILLINOIS WATER COMPANY
Vermilion Water Division
Rate Case Docket No. 00-

Schedule H - 11
Page 8 of 8
Person Responsible: D. Leppert

Proposed Test Year Period: Future
Period Reported: 2001

Budgeted Payroll Expense - Vermilion Water Division

Line	Account Number (A)	Account Description (B)	Future Test Yr Payroll Expense (C)	Budget Payroll Expense (D)	Future Test Yr Payroll Variance (E)	Future Test Yr % Variance (F)
1	601 - 603	Source of Supply	\$30,055	\$30,055	\$0	N /A
2						
3	601 - 603	Pumping Operations	26,177	26,177	0	
4						
5	601 - 603	Pumping Maintenance	6,302	6,302	0	
6						
7	601 - 603	Water Treatment - Operations	258,016	258,016	0	
8						
9	601 - 603	Water Treatment - Maintenance	83,258	83,258	0	
10						
11	601 - 603	Transmission and Distribution - Operations	250,381	250,381	0	
12						
13	601 - 603	Transmission and Distribution - Maintenance	96,953	96,953	0	
14						
15	601 - 603	Customer Accounts Expense	266,620	266,620	0	
16						
17	601 - 603	Admin. & General Expense	138,158	138,158	0	
18						
19	601 - 603	Other	0	0	0	
20		SUB-TOTAL Payroll O&M Expense	1,155,921	1,155,921	0	
21						
22						
23						
24		Total Payroll Expense	\$1,155,921	\$1,155,921	\$0	
25						

Budgeted Number of Employees

Period Reported: 1997

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	38	1	0.5	38.5	January	23	10	5.0	28.0
3	February	38	1	0.5	38.5	February	23	10	5.0	28.0
4	March	38	1	0.5	38.5	March	23	10	5.0	28.0
5	April	38	1	0.5	38.5	April	23	10	5.0	28.0
6	May	38	1	0.5	38.5	May	23	10	5.0	28.0
7	June	38	1	0.5	38.5	June	23	10	5.0	28.0
8	July	38	3	1.5	39.5	July	23	10	5.0	28.0
9	August	38	3	1.5	39.5	August	23	10	5.0	28.0
10	September	38	3	1.5	39.5	September	23	10	5.0	28.0
11	October	38	1	0.5	38.5	October	23	10	5.0	28.0
12	November	38	1	0.5	38.5	November	23	10	5.0	28.0
13	December	38	1	0.5	38.5	December	23	10	5.0	28.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	0	0.0	25.0	January	27	1	0.5	27.5
20	February	25	0	0.0	25.0	February	27	1	0.5	27.5
21	March	25	0	0.0	25.0	March	27	1	0.5	27.5
22	April	25	0	0.0	25.0	April	27	1	0.5	27.5
23	May	25	0	0.0	25.0	May	27	1	0.5	27.5
24	June	25	1	0.5	25.5	June	27	1	0.5	27.5
25	July	24	1	0.5	24.5	July	27	1	0.5	27.5
26	August	24	1	0.5	24.5	August	27	1	0.5	27.5
27	September	24	0	0.0	24.0	September	27	1	0.5	27.5
28	October	24	0	0.0	24.0	October	25	1	0.5	25.5
29	November	24	0	0.0	24.0	November	25	1	0.5	25.5
30	December	24	0	0.0	24.0	December	25	1	0.5	25.5

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Period Reported: 1997

Budgeted Number of Employees

Vermilion Water Division

Schedule

Page

Person Responsible:

H-12

Page 2 of 10

D. Leppert

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	13	0	0.0	13.0	January	8	1	0.5	8.5
3	February	13	0	0.0	13.0	February	8	1	0.5	8.5
4	March	13	0	0.0	13.0	March	8	1	0.5	8.5
5	April	13	0	0.0	13.0	April	8	1	0.5	8.5
6	May	13	0	0.0	13.0	May	8	1	0.5	8.5
7	June	13	0	0.0	13.0	June	8	1	0.5	8.5
8	July	13	1	0.5	13.5	July	8	3	1.5	9.5
9	August	13	1	0.5	13.5	August	8	3	1.5	9.5
10	September	13	1	0.5	13.5	September	8	3	1.5	9.5
11	October	13	0	0.0	13.0	October	8	1	0.5	8.5
12	November	13	0	0.0	13.0	November	8	1	0.5	8.5
13	December	13	0	0.0	13.0	December	8	1	0.5	8.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	8	0	0.0	8.0	January	3	0	0.0	3.0
20	February	8	0	0.0	8.0	February	3	0	0.0	3.0
21	March	8	0	0.0	8.0	March	3	0	0.0	3.0
22	April	8	0	0.0	8.0	April	3	0	0.0	3.0
23	May	8	0	0.0	8.0	May	3	0	0.0	3.0
24	June	8	0	0.0	8.0	June	3	0	0.0	3.0
25	July	8	1	0.5	8.5	July	3	0	0.0	3.0
26	August	8	1	0.5	8.5	August	3	0	0.0	3.0
27	September	8	1	0.5	8.5	September	3	0	0.0	3.0
28	October	8	0	0.0	8.0	October	2	0	0.0	2.0
29	November	8	0	0.0	8.0	November	2	0	0.0	2.0
30	December	8	0	0.0	8.0	December	2	0	0.0	2.0

Budgeted Number of Employees

Period Reported: 1998

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	34	1	0.5	34.5	January	21	4	2.0	23.0
3	February	34	1	0.5	34.5	February	21	4	2.0	23.0
4	March	34	1	0.5	34.5	March	21	4	2.0	23.0
5	April	34	1	0.5	34.5	April	21	4	2.0	23.0
6	May	34	1	0.5	34.5	May	21	4	2.0	23.0
7	June	34	2	1.0	35.0	June	21	4	2.0	23.0
8	July	34	2	1.0	35.0	July	21	4	2.0	23.0
9	August	34	2	1.0	35.0	August	21	4	2.0	23.0
10	September	34	1	0.5	34.5	September	21	4	2.0	23.0
11	October	34	1	0.5	34.5	October	21	4	2.0	23.0
12	November	34	1	0.5	34.5	November	21	4	2.0	23.0
13	December	34	1	0.5	34.5	December	21	4	2.0	23.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	0	0.0	25.0	January	26	2	1.0	27.0
20	February	25	0	0.0	25.0	February	26	2	1.0	27.0
21	March	25	0	0.0	25.0	March	26	2	1.0	27.0
22	April	25	0	0.0	25.0	April	25	2	1.0	26.0
23	May	25	0	0.0	25.0	May	25	2	1.0	26.0
24	June	25	0	0.0	25.0	June	25	2	1.0	26.0
25	July	25	1	0.5	25.5	July	24	3	1.5	25.5
26	August	25	1	0.5	25.5	August	24	3	1.5	25.5
27	September	25	1	0.5	25.5	September	24	3	1.5	25.5
28	October	25	0	0.0	25.0	October	22	2	1.0	23.0
29	November	25	0	0.0	25.0	November	22	2	1.0	23.0
30	December	25	0	0.0	25.0	December	22	2	1.0	23.0

Period Reported: 1998

Budgeted Number of Employees

Vermilion Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	13	0	0.0	13.0	January	8	1	0.5	8.5
3	February	13	0	0.0	13.0	February	8	1	0.5	8.5
4	March	13	0	0.0	13.0	March	8	1	0.5	8.5
5	April	13	0	0.0	13.0	April	8	1	0.5	8.5
6	May	13	0	0.0	13.0	May	8	1	0.5	8.5
7	June	13	0	0.0	13.0	June	8	1	0.5	8.5
8	July	13	1	0.5	13.5	July	8	3	1.5	9.5
9	August	13	1	0.5	13.5	August	8	3	1.5	9.5
10	September	13	1	0.5	13.5	September	8	3	1.5	9.5
11	October	13	0	0.0	13.0	October	8	1	0.5	8.5
12	November	13	0	0.0	13.0	November	8	1	0.5	8.5
13	December	13	0	0.0	13.0	December	8	1	0.5	8.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	8	0	0.0	8.0	January	2	0	0.0	2.0
20	February	8	0	0.0	8.0	February	2	0	0.0	2.0
21	March	8	0	0.0	8.0	March	2	0	0.0	2.0
22	April	8	0	0.0	8.0	April	2	0	0.0	2.0
23	May	8	0	0.0	8.0	May	2	0	0.0	2.0
24	June	8	0	0.0	8.0	June	2	0	0.0	2.0
25	July	8	1	0.5	8.5	July	2	0	0.0	2.0
26	August	8	1	0.5	8.5	August	2	0	0.0	2.0
27	September	8	1	0.5	8.5	September	2	0	0.0	2.0
28	October	8	0	0.0	8.0	October	2	0	0.0	2.0
29	November	8	0	0.0	8.0	November	2	0	0.0	2.0
30	December	8	0	0.0	8.0	December	2	0	0.0	2.0

Budgeted Number of Employees

Period Reported: 1999

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	34	0	0.0	34.0	January	22	4	2.0	24.0
3	February	34	0	0.0	34.0	February	22	4	2.0	24.0
4	March	34	0	0.0	34.0	March	22	4	2.0	24.0
5	April	34	0	0.0	34.0	April	22	4	2.0	24.0
6	May	34	0	0.0	34.0	May	22	4	2.0	24.0
7	June	34	0	0.0	34.0	June	22	4	2.0	24.0
8	July	34	1	0.5	34.5	July	22	4	2.0	24.0
9	August	34	1	0.5	34.5	August	22	4	2.0	24.0
10	September	34	1	0.5	34.5	September	22	4	2.0	24.0
11	October	34	0	0.0	34.0	October	22	4	2.0	24.0
12	November	34	0	0.0	34.0	November	22	4	2.0	24.0
13	December	34	0	0.0	34.0	December	22	4	2.0	24.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	25	1	0.5	25.5	January	22	2	1.0	23.0
20	February	25	1	0.5	25.5	February	22	2	1.0	23.0
21	March	25	1	0.5	25.5	March	22	2	1.0	23.0
22	April	25	1	0.5	25.5	April	22	2	1.0	23.0
23	May	25	1	0.5	25.5	May	22	2	1.0	23.0
24	June	25	1	0.5	25.5	June	22	4	2.0	24.0
25	July	25	1	0.5	25.5	July	22	4	2.0	24.0
26	August	25	1	0.5	25.5	August	22	4	2.0	24.0
27	September	25	1	0.5	25.5	September	22	2	1.0	23.0
28	October	25	1	0.5	25.5	October	22	2	1.0	23.0
29	November	25	1	0.5	25.5	November	22	2	1.0	23.0
30	December	25	1	0.5	25.5	December	22	2	1.0	23.0

Budgeted Number of Employees

Period Reported: 1999

Vermilion Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	13	0	0.0	13.0	January	9	1	0.5	9.5
3	February	13	0	0.0	13.0	February	9	1	0.5	9.5
4	March	13	0	0.0	13.0	March	9	1	0.5	9.5
5	April	13	0	0.0	13.0	April	9	1	0.5	9.5
6	May	13	0	0.0	13.0	May	9	1	0.5	9.5
7	June	13	1	0.5	13.5	June	9	3	1.5	10.5
8	July	13	1	0.5	13.5	July	9	3	1.5	10.5
9	August	13	1	0.5	13.5	August	9	3	1.5	10.5
10	September	13	0	0.0	13.0	September	9	1	0.5	9.5
11	October	13	0	0.0	13.0	October	9	1	0.5	9.5
12	November	13	0	0.0	13.0	November	9	1	0.5	9.5
13	December	13	0	0.0	13.0	December	9	1	0.5	9.5
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	8	0	0.0	8.0	January	2	0	0.0	2.0
20	February	8	0	0.0	8.0	February	2	0	0.0	2.0
21	March	8	0	0.0	8.0	March	2	0	0.0	2.0
22	April	8	0	0.0	8.0	April	2	0	0.0	2.0
23	May	8	0	0.0	8.0	May	2	0	0.0	2.0
24	June	8	1	0.5	8.5	June	2	1	0.5	2.5
25	July	8	1	0.5	8.5	July	2	1	0.5	2.5
26	August	8	1	0.5	8.5	August	2	1	0.5	2.5
27	September	8	0	0.0	8.0	September	2	0	0.0	2.0
28	October	8	0	0.0	8.0	October	2	0	0.0	2.0
29	November	8	0	0.0	8.0	November	2	0	0.0	2.0
30	December	8	0	0.0	8.0	December	2	0	0.0	2.0

Budgeted Number of Employees

Period Reported: 2000

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	<u>Production</u>					<u>Customer Service</u>				
2	January	30	2	1.0	31.0	January	22	8	4.0	26.0
3	February	30	2	1.0	31.0	February	22	8	4.0	26.0
4	March	30	2	1.0	31.0	March	22	8	4.0	26.0
5	April	30	2	1.0	31.0	April	22	8	4.0	26.0
6	May	30	2	1.0	31.0	May	22	8	4.0	26.0
7	June	30	2	1.0	31.0	June	22	8	4.0	26.0
8	July	30	2	1.0	31.0	July	22	8	4.0	26.0
9	August	30	2	1.0	31.0	August	22	8	4.0	26.0
10	September	30	2	1.0	31.0	September	22	8	4.0	26.0
11	October	30	2	1.0	31.0	October	22	8	4.0	26.0
12	November	30	2	1.0	31.0	November	22	8	4.0	26.0
13	December	30	2	1.0	31.0	December	22	8	4.0	26.0
14										
15										
16										
17										
18	<u>Transmission and Distribution</u>					<u>Administrative & General</u>				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	20	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

Budgeted Number of Employees

Period Reported: 2000

Vermilion Water Division

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	12	1	0.5	12.5	January	9	4	2.0	11.0
3	February	12	1	0.5	12.5	February	9	4	2.0	11.0
4	March	12	1	0.5	12.5	March	9	4	2.0	11.0
5	April	12	1	0.5	12.5	April	9	4	2.0	11.0
6	May	12	1	0.5	12.5	May	9	4	2.0	11.0
7	June	12	1	0.5	12.5	June	9	4	2.0	11.0
8	July	12	1	0.5	12.5	July	9	4	2.0	11.0
9	August	12	1	0.5	12.5	August	9	4	2.0	11.0
10	September	12	1	0.5	12.5	September	9	4	2.0	11.0
11	October	12	1	0.5	12.5	October	9	4	2.0	11.0
12	November	12	1	0.5	12.5	November	9	4	2.0	11.0
13	December	12	1	0.5	12.5	December	9	4	2.0	11.0
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	8	2	1.0	9.0	January	3	0	0.0	3.0
20	February	8	2	1.0	9.0	February	3	0	0.0	3.0
21	March	8	2	1.0	9.0	March	3	0	0.0	3.0
22	April	8	2	1.0	9.0	April	3	0	0.0	3.0
23	May	8	2	1.0	9.0	May	3	0	0.0	3.0
24	June	8	2	1.0	9.0	June	3	0	0.0	3.0
25	July	8	2	1.0	9.0	July	3	0	0.0	3.0
26	August	8	2	1.0	9.0	August	3	0	0.0	3.0
27	September	8	2	1.0	9.0	September	3	0	0.0	3.0
28	October	8	2	1.0	9.0	October	3	0	0.0	3.0
29	November	8	2	1.0	9.0	November	3	0	0.0	3.0
30	December	8	2	1.0	9.0	December	3	0	0.0	3.0

Budgeted Number of Employees

Period Reported: 2001

Total Company

Line	Department (A)	Budgeted Number of Full Time Employees (B)	Budgeted Number of Part Time Employees (C)	Budgeted Number of Full Time Equivalents (D)	Budgeted Full Time Equivalents (B + D) (E)	Department (F)	Budgeted Number of Full Time Employees (G)	Budgeted Number of Part Time Employees (H)	Budgeted Number of Full Time Equivalents (I)	Budgeted Full Time Equivalents (G + I) (J)
1	Production					Customer Service				
2	January	30	2	1.0	31.0	January	23	7	3.5	26.5
3	February	30	2	1.0	31.0	February	23	7	3.5	26.5
4	March	30	2	1.0	31.0	March	23	7	3.5	26.5
5	April	30	2	1.0	31.0	April	23	7	3.5	26.5
6	May	30	2	1.0	31.0	May	23	7	3.5	26.5
7	June	30	2	1.0	31.0	June	23	7	3.5	26.5
8	July	30	2	1.0	31.0	July	23	7	3.5	26.5
9	August	30	2	1.0	31.0	August	23	7	3.5	26.5
10	September	30	2	1.0	31.0	September	23	7	3.5	26.5
11	October	30	2	1.0	31.0	October	23	7	3.5	26.5
12	November	30	2	1.0	31.0	November	23	7	3.5	26.5
13	December	30	2	1.0	31.0	December	23	7	3.5	26.5
14										
15										
16										
17										
18	Transmission and Distribution					Administrative & General				
19	January	26	4	2.0	28.0	January	20	2	1.0	21.0
20	February	26	4	2.0	28.0	February	20	2	1.0	21.0
21	March	26	4	2.0	28.0	March	20	2	1.0	21.0
22	April	26	4	2.0	28.0	April	20	2	1.0	21.0
23	May	26	4	2.0	28.0	May	20	2	1.0	21.0
24	June	26	4	2.0	28.0	June	20	2	1.0	21.0
25	July	26	4	2.0	28.0	July	20	2	1.0	21.0
26	August	26	4	2.0	28.0	August	20	2	1.0	21.0
27	September	26	4	2.0	28.0	September	20	2	1.0	21.0
28	October	26	4	2.0	28.0	October	20	2	1.0	21.0
29	November	26	4	2.0	28.0	November	20	2	1.0	21.0
30	December	26	4	2.0	28.0	December	20	2	1.0	21.0

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Period Reported: 2001

Schedule

Page

Person Responsible:

H - 13

1 of 2

D. Leppert

Forecasted Property Taxes - Total Company

<u>Line</u>	<u>Description of Methodology Used to Derive C-19 Forecasts (A)</u>	<u>County (B)</u>	<u>Equalized Assessed Value by County (C)</u>	<u>Effective Tax Rate / Basis for Esc. Rate (D)</u>	<u>Property Tax Recoveries</u>		
					<u>1998 (E)</u>	<u>1999 (F)</u>	<u>2000 (G)</u>
1	Test Year: 1999 Expense + 1.506% inflation for 2000 & 2001	Kankakee	\$ 1,190,492	9.58%	\$0	\$0	\$0
2							
3	1999 Expense + 1.506% inflation for 2000 & 2001	Will	800,785	9.51%	0	0	0
4							
5	1999 Expense + 1.506% inflation for 2000 & 2001	Vermilion	2,918,945	8.04%	0	0	0
6							
7	1999 Expense + 1.506% inflation for 2000 & 2001	Knox	47,790	7.41%	0	0	0
8							
9	1999 Expense + 1.506% inflation for 2000 & 2001	Boone	1,001,908	5.83%	0	0	0
10							
11	1999 Expense + 1.506% inflation for 2000 & 2001	Lee	511,110	5.43%	0	0	0

CONSUMERS ILLINOIS WATER COMPANYVermilion Water Division
Rate Case Docket No. 00-

Period Reported: 2001

Schedule

H - 13

Page

2 of 2

Person Responsible:

D. Leppert

Forecasted Property Taxes - Vermilion Water Division

<u>Line</u>	Test Year:	Description of Methodology Used to Derive C-19 Forecasts (A)	County (B)	Equalized Assessed Value by County (C)	Effective Tax Rate / Basis for Esc. Rate (D)	<u>Property Tax Recoveries</u>		
						1998 (E)	1999 (F)	2000 (G)
1		1999 Expense + 1.506% inflation for 2000 & 2001	Vermilion	\$ 2,918,945	8.04%	\$0	\$0	\$0

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

1 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1	Operating Revenues	\$1,785,113	\$1,957,473	-\$172,360	\$1,966,688	\$1,893,355	\$73,333
2							
3	Labor	298,660	265,098	33,562	259,711	253,706	6,005
4	Employee Benefits	87,500	72,017	15,483	78,970	72,017	6,953
5	Power	97,088	95,699	1,389	93,114	91,975	1,139
6	Chemicals	50,348	48,158	2,190	45,146	45,528	-382
7	Outside Services	171,610	138,588	33,022	256,266	138,588	117,678
8	Leases	5,581	4,941	640	10,840	4,941	5,899
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	18,985	37,041	-18,056	34,631	37,041	-2,410
11	Transportation	6,770	14,640	-7,870	17,950	14,640	3,310
12	Property & Liability Insurance	31,198	26,625	4,573	31,316	26,625	4,691
13	Amortizations	41,915	42,146	-231	42,103	42,147	-44
14	Other Expenses	71,036	80,030	-8,994	85,615	80,030	-14,415
15	SUB-TOTAL O&M	880,691	889,455	-8,764	935,662	871,710	63,952
16	Depreciation	267,377	270,719	-3,342	269,248	270,719	-1,471
17	Taxes Other Than Income	136,713	124,920	11,793	122,693	124,920	-2,227
18							
19	SUB-TOTAL	\$1,284,781	\$1,285,094	-\$313	\$1,327,603	\$1,267,349	\$60,254
20							
21	Income Taxes Federal	73,596	134,146	-60,550	121,375	119,511	1,864
22	State	17,564	31,641	-14,077	27,115	28,311	-1,196
23	TOTAL OPERATING EXPENSES	\$1,375,941	\$1,450,881	-\$74,940	\$1,476,093	\$1,415,171	\$60,922
24							
25	Net Operating income	\$409,172	\$506,592	-\$97,420	\$490,595	\$478,184	\$12,411
26							
27	Other Income - Net	10,764	39,543	-28,779	9,785	39,543	-29,758
28							
29	Interest Expense	267,220	266,638	582	267,952	266,639	1,313
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$152,716	\$279,497	-\$126,781	\$232,428	\$251,088	-\$18,660

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

2 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Jan-99 Actual (B)	Jan-99 Budget (C)	Jan-99 Variance (D)	Feb-99 Actual (E)	Feb-99 Budget (F)	Feb-99 Variance (G)
1	Operating Revenues	\$689,901	\$737,356	-\$47,455	\$693,095	\$705,160	-\$12,065
2							
3	Labor	93,818	72,562	21,256	70,908	68,788	2,118
4	Employee Benefits	25,210	20,513	4,697	24,011	20,513	3,498
5	Power	30,854	32,331	-1,477	28,882	30,361	-1,479
6	Chemicals	16,861	19,436	-2,575	15,762	18,194	-2,432
7	Outside Services	68,852	68,661	191	91,337	68,661	22,676
8	Leases	884	1,193	-309	2,651	1,193	1,458
9	Outside Contractors	17,876	15,848	2,028	28,818	15,848	12,970
10	Supplies	8,355	13,623	-5,268	10,289	13,623	-3,334
11	Transportation	2,792	4,176	-1,384	5,331	4,176	1,155
12	Property & Liability Insurance	9,364	5,959	3,405	7,893	5,959	1,934
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	27,187	22,995	4,192	23,391	22,995	396
15	SUB-TOTAL O&M	311,867	286,953	24,914	319,085	279,967	39,118
16	Depreciation	95,875	105,896	-10,021	92,847	105,896	-13,049
17	Taxes Other Than income	51,078	47,156	3,922	44,139	47,156	-3,017
18							
19	SUB-TOTAL	\$458,820	\$440,005	\$18,815	\$456,071	\$433,019	\$23,052
20							
21	Income Taxes Federal	38,418	59,977	-21,559	43,270	52,022	-8,752
22	State	9,137	13,929	-4,792	9,675	12,119	-2,444
23	TOTAL OPERATING EXPENSES	\$506,375	\$513,911	-\$7,536	\$509,018	\$497,160	\$11,856
24							
25	Net Operating income	\$183,526	\$223,445	-\$39,919	\$184,079	\$208,000	-\$23,921
26							
27	Other Income - Net	6,571	7,409	-838	8,323	7,409	914
28							
29	Interest Expense	109,539	105,460	4,079	109,839	105,460	4,379
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$80,558	\$125,394	-\$44,836	\$82,563	\$109,949	-\$27,386

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

3 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1	Operating Revenues	\$2,035,291	\$1,861,848	\$173,443	\$1,869,865	\$1,870,588	-\$723
2							
3	Labor	254,164	283,861	-29,697	258,144	270,844	-12,700
4	Employee Benefits	58,090	72,017	-13,927	63,053	72,017	-8,964
5	Power	97,197	92,280	4,917	96,224	92,314	3,910
6	Chemicals	42,541	45,738	-3,197	58,417	45,799	12,618
7	Outside Services	177,615	138,588	39,027	196,021	138,588	57,433
8	Leases	4,714	4,941	-227	9,246	4,941	4,305
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	0	64,472	-64,472
10	Supplies	38,357	37,041	1,316	23,600	37,041	-13,441
11	Transportation	12,934	14,640	-1,706	18,144	14,640	3,504
12	Property & Liability Insurance	30,874	26,625	4,249	28,712	26,625	2,087
13	Amortizations	42,103	42,147	-44	45,824	42,147	3,677
14	Other Expenses	<u>45,098</u>	<u>80,030</u>	<u>-34,932</u>	<u>98,680</u>	<u>80,030</u>	<u>18,650</u>
15	SUB-TOTAL O&M	806,687	902,380	-95,693	895,867	889,458	6,409
16	Depreciation	269,221	270,719	-1,498	267,405	270,719	-3,314
17	Taxes Other Than Income	134,107	124,920	9,187	120,989	124,920	-3,931
18							
19	SUB-TOTAL	\$1,210,015	\$1,298,019	-\$88,004	\$1,284,261	\$1,285,097	-\$836
20							
21	Income Taxes Federal	181,598	99,889	81,709	104,097	106,725	-2,628
22	State	40,929	23,847	17,082	23,806	25,402	-1,596
23	TOTAL OPERATING EXPENSES	\$1,432,542	\$1,421,755	\$10,787	\$1,412,164	\$1,417,224	-\$5,060
24							
25	Net Operating income	\$602,749	\$440,093	\$162,656	\$457,701	\$453,364	\$4,337
26							
27	Other Income - Net	14,628	39,543	-24,915	12,877	39,543	-26,666
28							
29	Interest Expense	268,943	266,639	2,304	268,545	266,639	1,906
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$348,434	\$212,997	\$135,437	\$202,033	\$226,268	-\$24,235

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

4 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Mar-99 Actual (B)	Mar-99 Budget (C)	Mar-99 Variance (D)	Apr-99 Actual (E)	Apr-99 Budget (F)	Apr-99 Variance (G)
1	Operating Revenues	\$740,170	\$671,290	\$68,880	\$661,291	\$684,007	-\$22,716
2							
3	Labor	68,943	78,214	-9,271	71,867	74,775	-2,908
4	Employee Benefits	16,600	20,513	-3,913	20,666	20,513	153
5	Power	30,467	30,467	0	30,497	30,497	0
6	Chemicals	16,430	18,261	-1,831	32,193	18,280	13,913
7	Outside Services	74,451	68,661	5,790	91,437	68,661	22,776
8	Leases	1,016	1,193	-177	690	1,193	-503
9	Outside Contractors	18,585	15,848	2,737	-7,416	15,848	-23,264
10	Supplies	14,409	13,623	786	5,050	13,623	-8,573
11	Transportation	2,749	4,176	-1,427	792	4,176	-3,384
12	Property & Liability Insurance	8,395	5,959	2,436	7,655	5,959	1,696
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	9,590	22,995	-13,405	11,982	22,995	-11,013
15	SUB-TOTAL O&M	271,449	289,566	-18,117	275,227	286,176	-10,949
16	Depreciation	94,344	105,896	-11,552	94,344	105,896	-11,552
17	Taxes Other Than Income	43,448	47,156	-3,708	43,539	47,156	-3,617
18							
19	SUB-TOTAL	\$409,241	\$442,618	-\$33,377	\$413,110	\$439,228	-\$26,118
20							
21	Income Taxes Federal	72,640	38,303	34,337	45,286	43,386	1,900
22	State	16,435	8,997	7,438	10,386	10,154	232
23	TOTAL OPERATING EXPENSES	\$498,316	\$489,918	\$8,398	\$468,782	\$492,768	-\$23,986
24							
25	Net Operating income	\$241,854	\$181,372	\$60,482	\$192,509	\$191,239	\$1,270
26							
27	Other Income - Net	8,834	7,409	1,425	7,370	7,409	-39
28							
29	Interest Expense	110,245	105,460	4,785	110,110	105,460	4,650
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$140,443	\$83,321	\$57,122	\$89,769	\$93,188	-\$3,419

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

5 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1	Operating Revenues	\$2,087,185	\$1,890,970	\$196,215	\$1,963,008	\$1,943,015	\$19,993
2							
3	Labor	251,213	260,916	-9,703	264,439	276,316	-11,877
4	Employee Benefits	77,375	72,017	5,358	56,351	72,015	-15,664
5	Power	97,896	93,206	4,690	98,495	98,852	-357
6	Chemicals	63,592	46,551	17,041	32,207	47,620	-15,413
7	Outside Services	211,966	138,588	73,378	141,845	131,660	10,185
8	Leases	4,160	4,941	-781	6,089	5,050	1,039
9	Outside Contractors (Included in O/S Services)	0	64,472	-64,472	78,354	70,476	7,878
10	Supplies	27,544	37,041	-9,497	28,555	37,047	-8,492
11	Transportation	10,647	14,640	-3,993	23,074	14,639	8,435
12	Property & Liability Insurance	28,386	26,625	1,761	28,366	25,957	2,409
13	Amortizations	45,623	42,146	3,477	65,608	35,459	30,149
14	Other Expenses	<u>92,727</u>	<u>80,030</u>	<u>12,697</u>	<u>71,185</u>	<u>76,153</u>	<u>-4,968</u>
15	SUB-TOTAL O&M	911,109	881,173	29,936	894,568	891,244	3,324
16	Depreciation	271,104	270,719	385	274,465	272,277	2,188
17	Taxes Other Than Income	120,525	124,920	-4,395	121,775	124,923	-3,148
18							
19	SUB-TOTAL	\$1,302,738	\$1,276,812	\$25,926	\$1,290,808	\$1,288,444	\$2,364
20							
21	Income Taxes Federal	166,554	115,772	50,782	128,959	128,385	574
22	State	37,607	27,460	10,147	30,180	30,329	-149
23	TOTAL OPERATING EXPENSES	\$1,506,899	\$1,420,044	\$86,855	\$1,449,947	\$1,447,158	\$2,789
24							
25	Net Operating income	\$580,286	\$470,926	\$109,360	\$513,061	\$495,857	\$17,204
26							
27	Other Income - Net	7,994	39,543	-31,549	9,283	39,089	-29,806
28							
29	Interest Expense	267,400	266,639	761	260,398	266,638	-6,240
30							
31	Preferred Dividend	0	0	0	5,500	5,500	0
32							
33	Net Income for Common	\$320,880	\$243,830	\$77,050	\$256,446	\$262,808	-\$6,362

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H-14

Page

6 of 18

Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	May-99 Actual (B)	May-99 Budget (C)	May-99 Variance (D)	Jun-99 Actual (E)	Jun-99 Budget (F)	Jun-99 Variance (G)
1	Operating Revenues	\$771,365	\$681,740	\$89,625	\$684,300	\$731,813	-\$47,513
2							
3	Labor	67,073	71,644	-4,571	76,291	78,692	-2,401
4	Employee Benefits	14,749	20,513	-5,764	14,321	20,513	-6,192
5	Power	30,984	30,984	0	32,064	32,064	0
6	Chemicals	32,700	18,587	14,113	20,555	19,266	1,289
7	Outside Services	70,040	68,661	1,379	86,966	68,661	18,305
8	Leases	1,555	1,193	362	711	1,193	-482
9	Outside Contractors	15,201	15,848	-647	34,699	15,848	18,851
10	Supplies	7,692	13,623	-5,931	12,451	13,623	-1,172
11	Transportation	1,049	4,176	-3,127	5,216	4,176	1,040
12	Property & Liability Insurance	7,524	5,959	1,565	7,524	5,959	1,565
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	29,239	22,995	6,244	23,577	22,995	582
15	SUB-TOTAL O&M	287,620	283,839	3,781	324,189	292,846	31,543
16	Depreciation	94,344	105,896	-11,552	95,303	105,896	-10,593
17	Taxes Other Than Income	43,041	47,156	-4,115	43,764	47,156	-3,392
18							
19	SUB-TOTAL	\$425,005	\$436,891	-\$11,886	\$463,256	\$445,698	\$17,558
20							
21	Income Taxes Federal	77,256	43,409	33,847	37,219	56,431	-19,212
22	State	17,455	10,159	7,296	8,915	13,122	-4,207
23	TOTAL OPERATING EXPENSES	\$519,716	\$490,459	\$29,257	\$509,390	\$515,251	-\$5,861
24							
25	Net Operating income	\$251,649	\$191,281	\$60,368	\$174,910	\$216,562	-\$41,652
26							
27	Other Income - Net	7,315	7,409	-94	8,562	7,409	1,153
28							
29	Interest Expense	109,674	105,460	4,214	105,040	105,460	-420
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$149,290	\$93,230	\$56,060	\$78,432	\$118,511	-\$40,079

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1	Operating Revenues	\$2,372,941	\$2,205,528	\$167,413	\$2,174,969	\$2,195,626	-\$20,657
2							
3	Labor	263,633	276,536	-12,903	402,727	275,787	126,940
4	Employee Benefits	149,222	72,015	77,207	89,720	72,015	17,705
5	Power	109,790	108,922	868	107,538	108,008	-470
6	Chemicals	49,359	54,168	-4,809	37,931	53,939	-16,008
7	Outside Services	135,855	131,857	4,198	122,852	131,659	-8,807
8	Leases	12,954	5,050	7,904	6,053	5,050	1,003
9	Outside Contractors	91,443	70,478	20,967	91,818	70,476	21,342
10	Supplies	27,518	37,047	-9,529	32,802	37,047	-4,245
11	Transportation	11,033	14,639	-3,606	14,225	14,639	-414
12	Property & Liability Insurance	28,365	25,957	2,408	28,366	25,957	2,409
13	Amortizations	47,828	35,926	11,902	47,828	35,926	11,902
14	Other Expenses	69,775	76,153	-6,378	53,804	76,153	-22,349
15	SUB-TOTAL O&M	996,775	908,546	88,229	1,035,664	906,656	129,008
16	Depreciation	275,519	274,495	1,024	278,148	274,495	1,651
17	Taxes Other Than Income	166,630	124,923	41,707	139,935	124,923	15,012
18							
19	SUB-TOTAL	\$1,438,924	\$1,307,964	\$130,960	\$1,451,745	\$1,306,074	\$145,671
20							
21	Income Taxes Federal	208,864	205,071	3,793	148,168	202,634	-54,366
22	State	51,478	47,777	3,701	33,833	47,200	-13,367
23	TOTAL OPERATING EXPENSES	\$1,699,266	\$1,580,812	\$138,454	\$1,633,746	\$1,555,808	\$77,938
24							
25	Net Operating income	\$673,675	\$644,716	\$28,959	\$541,223	\$639,818	-\$98,595
26							
27	Other Income - Net	333,094	39,089	294,005	6,508	39,089	-32,581
28							
29	Interest Expense	257,447	266,638	-9,191	257,403	266,638	-9,235
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$749,322	\$417,167	\$332,155	\$290,328	\$412,269	-\$121,941

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Jul-99 Actual (B)	Jul-99 Budget (C)	Jul-99 Variance (D)	Aug-99 Actual (E)	Aug-99 Budget (F)	Aug-99 Variance (G)
1	Operating Revenues	\$873,863	\$811,215	\$62,648	\$772,340	\$845,138	-\$72,798
2							
3	Labor	73,056	78,745	-5,689	105,753	78,745	27,008
4	Employee Benefits	46,152	20,513	25,639	27,145	20,513	6,632
5	Power	35,280	35,280	0	35,953	35,953	0
6	Chemicals	16,674	21,292	-4,618	5,751	21,716	-15,965
7	Outside Services	64,144	68,661	-4,517	82,308	68,661	13,647
8	Leases	1,107	1,193	-86	1,870	1,193	677
9	Outside Contractors	17,652	15,848	1,804	33,288	15,848	17,440
10	Supplies	10,942	13,623	-2,681	8,512	13,623	-5,111
11	Transportation	1,114	4,176	-3,062	5,225	4,176	1,049
12	Property & Liability Insurance	7,524	5,959	1,565	7,524	5,959	1,565
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	9,424	22,995	-13,571	23,227	22,995	232
15	SUB-TOTAL O&M	292,883	297,941	-5,058	346,370	299,038	47,332
16	Depreciation	96,118	108,114	-11,996	96,118	108,114	-11,996
17	Taxes Other Than Income	72,041	47,156	24,885	51,658	47,156	4,502
18							
19	SUB-TOTAL	\$461,042	\$453,211	\$7,831	\$494,146	\$454,308	\$39,838
20							
21	Income Taxes Federal	100,418	79,118	21,300	56,341	89,478	-33,137
22	State	22,675	18,283	4,392	12,934	20,641	-7,707
23	TOTAL OPERATING EXPENSES	\$584,135	\$550,612	\$33,523	\$563,421	\$564,427	-\$1,006
24							
25	Net Operating income	\$289,728	\$260,603	\$29,125	\$208,919	\$280,711	-\$71,792
26							
27	Other Income - Net	5,869	7,409	-1,540	4,944	7,409	-2,465
28							
29	Interest Expense	102,065	105,460	-3,395	102,227	105,460	-3,233
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$193,532	\$162,552	\$30,980	\$111,636	\$182,660	-\$71,024

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

9 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 1999

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1	Operating Revenues	\$2,265,256	\$2,130,844	\$134,412	\$2,069,250	\$2,047,864	\$21,386
2							
3	Labor	311,942	268,125	43,817	251,631	256,096	-4,465
4	Employee Benefits	105,710	72,015	33,695	84,987	72,015	12,972
5	Power	104,854	104,565	289	102,030	102,392	-362
6	Chemicals	41,576	51,062	-9,486	56,247	50,077	6,170
7	Outside Services	115,328	131,704	-16,376	173,187	131,710	41,477
8	Leases	3,917	5,050	-1,133	4,233	5,050	-817
9	Outside Contractors	234,956	70,476	164,480	105,542	70,476	35,066
10	Supplies	40,450	37,047	3,403	46,210	37,047	9,163
11	Transportation	22,495	14,639	7,856	32,310	14,639	17,671
12	Property & Liability Insurance	18,472	25,957	-7,485	26,717	25,957	760
13	Amortizations	47,828	35,926	11,902	48,640	35,926	12,714
14	Other Expenses	<u>-194,709</u>	<u>76,153</u>	<u>-270,862</u>	<u>53,865</u>	<u>76,153</u>	<u>-22,288</u>
15	SUB-TOTAL O&M	852,819	892,719	-39,900	985,599	877,538	108,061
16	Depreciation	276,082	274,494	1,588	278,134	274,495	3,639
17	Taxes Other Than Income	129,592	124,923	4,669	121,410	124,923	-3,513
18							
19	SUB-TOTAL	\$1,258,493	\$1,292,136	-\$33,643	\$1,385,143	\$1,276,956	\$108,187
20							
21	Income Taxes Federal	285,233	186,502	98,731	134,610	165,100	-30,490
22	State	64,137	43,552	20,585	30,844	38,684	-7,840
23	TOTAL OPERATING EXPENSES	\$1,607,863	\$1,522,190	\$85,673	\$1,550,597	\$1,480,740	\$69,857
24							
25	Net Operating Income	\$657,393	\$608,654	\$48,739	\$518,653	\$567,124	-\$48,471
26							
27	Other Income - Net	143,943	39,089	104,854	-268	49,156	-49,424
28							
29	Interest Expense	258,601	266,638	-8,037	256,537	266,638	-10,101
30							
31	Preferred Dividend	5,500	5,500	0	0	0	0
32							
33	Net Income for Common	\$537,235	\$375,605	\$161,630	\$261,848	\$349,642	-\$87,794

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Sep-99 Actual (B)	Sep-99 Budget (C)	Sep-99 Variance (D)	Oct-99 Actual (E)	Oct-99 Budget (F)	Oct-99 Variance (G)
1	Operating Revenues	\$847,453	\$812,288	\$35,165	\$750,785	\$773,220	-\$22,435
2							
3	Labor	74,359	74,471	-112	73,983	71,640	2,343
4	Employee Benefits	27,165	20,513	6,652	21,486	20,513	973
5	Power	34,503	34,503	0	33,595	33,595	0
6	Chemicals	15,578	20,803	-5,225	25,964	20,233	5,731
7	Outside Services	84,139	68,661	15,478	90,956	68,661	22,295
8	Leases	975	1,193	-218	1,925	1,193	732
9	Outside Contractors	81,325	15,848	65,477	15,593	15,848	-255
10	Supplies	11,426	13,623	-2,197	15,178	13,623	1,555
11	Transportation	5,323	4,176	1,147	5,895	4,176	1,719
12	Property & Liability Insurance	3,660	5,959	-2,299	6,880	5,959	921
13	Amortizations	9,814	9,656	158	9,814	9,656	158
14	Other Expenses	<u>-62,289</u>	<u>22,995</u>	<u>-85,284</u>	<u>12,737</u>	<u>22,995</u>	<u>-10,258</u>
15	SUB-TOTAL O&M	285,978	292,401	-6,423	314,006	288,092	25,914
16	Depreciation	96,118	108,114	-11,996	96,775	108,114	-11,339
17	Taxes Other Than Income	48,921	47,156	1,765	48,754	47,156	1,598
18							
19	SUB-TOTAL	\$431,017	\$447,671	-\$16,654	\$459,535	\$443,362	\$16,173
20							
21	Income Taxes Federal	144,659	81,205	63,454	58,656	70,237	-11,581
22	State	32,454	18,758	13,696	13,448	16,263	-2,815
23	TOTAL OPERATING EXPENSES	\$608,130	\$547,634	\$60,496	\$531,639	\$529,862	\$1,777
24							
25	Net Operating income	\$239,323	\$264,654	-\$25,331	\$219,146	\$243,358	-\$24,212
26							
27	Other Income - Net	139,753	7,409	132,344	-959	7,409	-8,368
28							
29	Interest Expense	103,150	105,460	-2,310	102,803	105,460	-2,657
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$275,926	\$166,603	\$109,323	\$115,384	\$145,307	-\$29,923

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1	Operating Revenues	\$2,051,490	\$1,924,136	\$127,354	\$1,919,200	\$1,859,043	\$60,157
2							
3	Labor	254,967	269,832	-14,865	450,883	284,149	166,734
4	Employee Benefits	70,300	72,065	-1,765	76,330	72,015	4,315
5	Power	96,562	96,766	-204	89,496	95,988	-6,492
6	Chemicals	65,836	45,964	19,872	44,333	45,717	-1,384
7	Outside Services	123,724	131,704	-7,980	172,433	131,698	40,735
8	Leases	5,052	5,050	2	5,326	5,050	276
9	Outside Contractors	119,234	70,476	48,758	143,229	70,476	72,753
10	Supplies	23,293	37,047	-13,754	69,442	37,047	32,395
11	Transportation	22,181	14,639	7,542	24,766	14,639	10,127
12	Property & Liability Insurance	26,717	25,957	760	26,717	25,957	760
13	Amortizations	48,640	35,926	12,714	48,640	35,926	12,714
14	Other Expenses	54,464	76,153	-21,689	110,104	76,153	33,951
15	SUB-TOTAL O&M	910,970	881,579	29,391	1,261,699	894,815	366,884
16	Depreciation	278,690	274,495	4,195	281,670	280,337	1,333
17	Taxes Other Than Income	127,579	124,923	2,656	-54,649	124,923	-179,572
18							
19	SUB-TOTAL	\$1,317,239	\$1,280,997	\$36,242	\$1,488,720	\$1,300,075	\$188,645
20							
21	Income Taxes Federal	156,091	124,795	31,296	31,034	98,217	-67,183
22	State	35,580	29,513	6,067	-22,538	23,466	-46,004
23	TOTAL OPERATING EXPENSES	\$1,508,910	\$1,435,305	\$73,605	\$1,497,216	\$1,421,758	\$75,458
24							
25	Net Operating income	\$542,580	\$488,831	\$53,749	\$421,984	\$437,285	-\$15,301
26							
27	Other Income - Net	15,312	39,089	-23,777	12,036	39,089	-27,053
28							
29	Interest Expense	254,527	266,638	-12,111	264,247	266,638	-2,391
30							
31	Preferred Dividend	0	0	0	5,500	5,500	0
32							
33	Net Income for Common	\$303,365	\$261,282	\$42,083	\$164,273	\$204,236	-\$39,963

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division
Rate Case Docket No. 00-

Schedule H-14
Page 12 of 18
Person Responsible: D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future
Period Reported: 1999

Line	Income Statement Category (A)	Nov-99 Actual (B)	Nov-99 Budget (C)	Nov-99 Variance (D)	Dec-99 Actual (E)	Dec-99 Budget (F)	Dec-99 Variance (G)
1	Operating Revenues	\$749,487	\$718,451	\$31,036	\$729,550	\$687,692	\$41,858
2							
3	Labor	76,505	74,775	1,730	134,949	79,495	55,454
4	Employee Benefits	21,502	20,563	939	30,238	20,513	9,725
5	Power	31,010	31,010	0	-17,154	31,151	-48,305
6	Chemicals	13,249	18,603	-5,354	20,249	18,692	1,557
7	Outside Services	81,017	68,661	12,356	69,786	68,661	1,125
8	Leases	2,709	1,193	1,516	973	1,193	-220
9	Outside Contractors	40,416	15,848	24,568	46,243	15,848	30,395
10	Supplies	3,369	13,623	-10,254	26,641	13,623	13,018
11	Transportation	2,373	4,176	-1,803	5,033	4,176	857
12	Property & Liability Insurance	6,880	5,959	921	6,880	5,959	921
13	Amortizations	9,814	9,656	158	37,818	9,656	28,162
14	Other Expenses	<u>23,243</u>	<u>22,995</u>	<u>248</u>	<u>17,727</u>	<u>22,995</u>	<u>-5,268</u>
15	SUB-TOTAL O&M	312,087	287,062	25,025	379,383	291,962	87,421
16	Depreciation	96,775	108,114	-11,339	96,950	113,956	-17,006
17	Taxes Other Than Income	48,645	47,156	1,489	30,398	47,156	-16,758
18							
19	SUB-TOTAL	\$457,507	\$442,332	\$15,175	\$506,731	\$453,074	\$53,657
20							
21	Income Taxes Federal	61,962	53,292	8,670	38,949	40,179	-1,230
22	State	14,176	12,408	1,768	-4,523	9,424	-13,947
23	TOTAL OPERATING EXPENSES	\$533,645	\$508,032	\$25,613	\$541,157	\$502,677	\$38,480
24							
25	Net Operating income	\$215,842	\$210,419	\$5,423	\$188,393	\$185,015	\$3,378
26							
27	Other Income - Net	8,489	7,409	1,080	9,022	7,409	1,613
28							
29	Interest Expense	102,225	105,460	-3,235	103,589	105,460	-1,871
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$122,106	\$112,368	\$9,738	\$93,826	\$86,964	\$6,862

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

H-14

13 of 18

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$1,942,221	\$2,071,648	-\$129,427	\$1,887,337	\$1,957,249	-\$69,912
2							
3	Labor	298,993	287,957	11,036	299,955	283,266	16,689
4	Employee Benefits	100,653	85,028	15,625	76,403	85,128	-8,725
5	Power	106,491	93,819	12,672	100,011	96,789	3,222
6	Chemicals	70,762	45,831	24,931	10,381	45,256	-34,875
7	Outside Services	110,974	130,704	-19,730	136,579	132,275	4,304
8	Leases	6,596	7,039	-443	3,547	7,039	-3,492
9	Outside Contractors	95,405	89,714	5,691	66,421	96,136	-29,715
10	Supplies	32,665	31,804	861	35,526	31,812	3,714
11	Transportation	8,308	15,080	-6,772	22,856	15,080	7,776
12	Property & Liability Insurance	29,399	29,325	74	29,307	29,306	1
13	Amortizations	48,657	41,972	6,685	49,108	41,972	7,136
14	Other Expenses	<u>38,008</u>	<u>28,672</u>	<u>9,336</u>	<u>32,077</u>	<u>29,163</u>	<u>2,914</u>
15	SUB-TOTAL O&M	946,911	886,946	59,965	862,171	893,223	-31,052
16	Depreciation	285,297	263,579	21,718	284,818	266,956	17,862
17	Taxes Other Than Income	154,575	124,595	29,980	149,121	124,659	24,462
18							
19	SUB-TOTAL	\$1,386,783	\$1,275,120	\$111,663	\$1,296,110	\$1,284,838	\$11,272
20							
21	Income Taxes Federal	96,456	155,778	-59,322	103,590	116,783	-13,193
22	State	22,112	35,221	-13,109	23,694	26,604	-2,910
23	TOTAL OPERATING EXPENSES	\$1,505,351	\$1,466,118	\$39,233	\$1,423,394	\$1,428,225	-\$4,831
24							
25	Net Operating income	\$436,870	\$605,530	-\$168,660	\$463,943	\$529,025	-\$65,082
26							
27	Other Income - Net	5,301	-43,631	48,932	8,227	-42,990	51,217
28							
29	Interest Expense	269,215	270,527	-1,312	268,922	267,069	1,853
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$172,956	\$291,372	-\$118,416	\$203,248	\$218,966	-\$15,718

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H-14

Page

14 of 18

Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Jan-00 Actual (B)	Jan-00 Budget (C)	Jan-00 Variance (D)	Feb-00 Actual (E)	Feb-00 Budget (F)	Feb-00 Variance (G)
1	Operating Revenues	\$685,376	\$735,899	-\$50,523	\$717,171	\$736,705	-\$19,534
2							
3	Labor	88,812	\$89,338	-526	82,704	87,486	-4,782
4	Employee Benefits	33,847	\$25,481	8,366	24,057	25,480	-1,423
5	Power	28,320	\$28,389	-69	29,986	30,439	-453
6	Chemicals	16,713	\$18,909	-2,196	17,945	20,044	-2,099
7	Outside Services	65,291	\$69,929	-4,638	70,645	70,138	507
8	Leases	1,804	\$2,475	-671	1,219	2,475	-1,256
9	Outside Contractors	32,463	\$25,562	6,901	16,537	25,460	-8,923
10	Supplies	13,928	\$10,209	3,719	11,816	10,209	1,607
11	Transportation	3,825	\$3,230	595	4,907	3,230	1,677
12	Property & Liability Insurance	9,310	\$9,576	-266	9,296	9,559	-263
13	Amortizations	12,723	\$12,723	0	12,723	12,723	0
14	Other Expenses	19,726	\$9,141	10,585	8,336	9,147	-811
15	SUB-TOTAL O&M	326,762	\$304,963	21,799	290,171	306,390	-16,219
16	Depreciation	97,106	\$96,495	611	118,906	99,523	19,383
17	Taxes Other Than Income	57,073	\$51,220	5,853	50,387	51,220	-833
18							
19	SUB-TOTAL	\$480,941	\$452,678	\$28,263	\$459,464	\$457,133	\$2,331
20							
21	Income Taxes Federal	33,363	\$55,077	-21,714	48,537	54,555	-6,018
22	State	7,751	\$12,550	-4,799	11,109	12,436	-1,327
23	TOTAL OPERATING EXPENSES	\$522,055	\$520,305	\$1,750	\$519,110	\$524,124	-\$5,014
24							
25	Net Operating income	\$163,321	\$215,593	-\$52,272	\$198,061	\$212,581	-\$14,520
26							
27	Other Income - Net	5,127	\$5,816	-689	6,207	6,478	-271
28							
29	Interest Expense	104,976	\$116,409	-11,433	104,824	115,027	-10,203
30							
31	Preferred Dividend	0	\$0	0	0	0	0
32							
33	Net Income for Common	\$63,472	\$105,001	-\$41,529	\$99,444	\$104,032	-\$4,588

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$1,966,807	-\$1,966,807	\$0	\$2,018,090	-\$2,018,090
2							
3	Labor	0	\$309,850	-\$309,850	\$0	\$274,729	-274,729
4	Employee Benefits	0	\$84,237	-\$84,237	\$0	\$85,037	-85,037
5	Power	0	\$92,756	-\$92,756	\$0	\$90,770	-90,770
6	Chemicals	0	\$46,272	-\$46,272	\$0	\$41,787	-41,787
7	Outside Services	0	\$130,333	-\$130,333	\$0	\$133,831	-133,831
8	Leases	0	\$7,374	-\$7,374	\$0	\$7,039	-7,039
9	Outside Contractors	0	\$90,952	-\$90,952	\$0	\$93,871	-93,871
10	Supplies	0	\$31,813	-\$31,813	\$0	\$31,811	-31,811
11	Transportation	0	\$15,080	-\$15,080	\$0	\$15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-\$29,306	\$0	\$29,306	-29,306
13	Amortizations	0	\$41,972	-\$41,972	\$0	\$50,298	-50,298
14	Other Expenses	0	\$23,920	-\$23,920	\$0	\$28,509	-28,509
15	SUB-TOTAL O&M	0	\$903,866	-\$903,866	\$0	\$882,068	-882,068
16	Depreciation	0	\$273,151	-\$273,151	\$0	\$275,156	-275,156
17	Taxes Other Than Income	0	\$124,171	-\$124,171	\$0	\$124,607	-124,607
18							
19	SUB-TOTAL	\$0	\$1,301,188	-\$1,301,188	\$0	\$1,281,831	-\$1,281,831
20							
21	Income Taxes Federal	0	\$113,698	-\$113,698	\$0	\$136,442	-136,442
22	State	0	\$25,922	-\$25,922	\$0	\$30,950	-30,950
23	TOTAL OPERATING EXPENSES	\$0	\$1,440,808	-\$1,440,808	\$0	\$1,449,223	-\$1,449,223
24							
25	Net Operating income	\$0	\$525,999	-\$525,999	\$0	\$568,867	-\$568,867
26							
27	Other Income - Net	0	-\$43,835	\$43,835	\$0	-\$46,971	46,971
28							
29	Interest Expense	0	\$268,925	-\$268,925	\$0	\$266,431	-266,431
30							
31	Preferred Dividend	0	\$5,500	-\$5,500	\$0	\$0	0
32							
33	Net Income for Common	\$0	\$207,739	-\$207,739	\$0	\$255,465	-\$255,465

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H-14

Page

16 of 18

Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	Mar-00 Actual (B)	Mar-00 Budget (C)	Mar-00 Variance (D)	Apr-00 Actual (E)	Apr-00 Budget (F)	Apr-00 Variance (G)
1	Operating Revenues	\$0	\$700,592	-\$700,592	\$0	\$684,472	-\$684,472
2							
3	Labor	0	95,081	-95,081	0	83,521	-83,521
4	Employee Benefits	0	25,305	-25,305	0	25,487	-25,487
5	Power	0	26,631	-26,631	0	25,946	-25,946
6	Chemicals	0	20,623	-20,623	0	16,061	-16,061
7	Outside Services	0	70,561	-70,561	0	70,848	-70,848
8	Leases	0	2,475	-2,475	0	2,475	-2,475
9	Outside Contractors	0	25,492	-25,492	0	24,876	-24,876
10	Supplies	0	10,209	-10,209	0	10,209	-10,209
11	Transportation	0	3,230	-3,230	0	3,230	-3,230
12	Property & Liability Insurance	0	9,559	-9,559	0	9,559	-9,559
13	Amortizations	0	12,723	-12,723	0	12,723	-12,723
14	Other Expenses	0	7,894	-7,894	0	8,696.74	-8,697
15	SUB-TOTAL O&M	0	309,782	-309,782	0	293,632	-293,632
16	Depreciation	0	99,668	-99,668	0	99,794	-99,794
17	Taxes Other Than Income	0	51,124	-51,124	0	51,223	-51,223
18							
19	SUB-TOTAL	\$0	\$460,574	-\$460,574	\$0	\$444,649	-\$444,649
20							
21	Income Taxes Federal	0	42,060	-42,060	0	41,804	-41,804
22	State	0	9,674	-9,674	0	9,617	-9,617
23	TOTAL OPERATING EXPENSES	\$0	\$512,308	-\$512,308	\$0	\$496,070	-\$496,070
24							
25	Net Operating income	\$0	\$188,284	-\$188,284	\$0	\$188,402	-\$188,402
26							
27	Other Income - Net	0	7,896	-7,896	0	5,067	-5,067
28							
29	Interest Expense	0	115,349	-115,349	0	113,121	-113,121
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$80,831	-\$80,831	\$0	\$80,348	-\$80,348

Comparison of Actual Financial Results to Original Approved Forecast - Total Company

Proposed Test Year Period: Future
Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$2,068,868	-\$2,068,868	\$0	\$2,007,304	-\$2,007,304
2							
3	Labor	0	\$304,882	-\$304,882	\$0	\$299,773	-299,773
4	Employee Benefits	0	\$84,272	-\$84,272	\$0	\$84,259	-84,259
5	Power	0	\$88,709	-\$88,709	\$0	\$98,724	-98,724
6	Chemicals	0	\$51,762	-\$51,762	\$0	\$50,007	-50,007
7	Outside Services	0	\$129,954	-\$129,954	\$0	\$120,240	-120,240
8	Leases	0	\$7,039	-\$7,039	\$0	\$7,378	-7,378
9	Outside Contractors	0	\$132,852	-\$132,852	\$0	\$93,833	-93,833
10	Supplies	0	\$31,807	-\$31,807	\$0	\$31,818	-31,818
11	Transportation	0	\$15,080	-\$15,080	\$0	\$15,080	-15,080
12	Property & Liability Insurance	0	\$29,306	-\$29,306	\$0	\$29,306	-29,306
13	Amortizations	0	\$50,284	-\$50,284	\$0	\$50,748	-50,748
14	Other Expenses	0	\$24,670	-\$24,670	\$0	\$24,554	-24,554
15	SUB-TOTAL O&M	0	\$950,617	-\$950,617	\$0	\$905,721	-905,721
16	Depreciation	0	\$276,941	-\$276,941	\$0	\$279,007	-279,007
17	Taxes Other Than Income	0	\$124,191	-\$124,191	\$0	\$124,184	-124,184
18							
19	SUB-TOTAL	\$0	\$1,351,749	-\$1,351,749	\$0	\$1,308,912	-\$1,308,912
20							
21	Income Taxes Federal	0	\$129,531	-\$129,531	\$0	\$151,715	-151,715
22	State	0	\$29,422	-\$29,422	\$0	\$34,328	-34,328
23	TOTAL OPERATING EXPENSES	\$0	\$1,510,701	-\$1,510,701	\$0	\$1,494,954	-\$1,494,954
24							
25	Net Operating income	\$0	\$558,167	-\$558,167	\$0	\$512,350	-\$512,350
26							
27	Other Income - Net	0	-\$47,075	\$47,075	\$0	\$9,483	-9,483
28							
29	Interest Expense	0	\$268,452	-\$268,452	\$0	\$238,001	-238,001
30							
31	Preferred Dividend	0	\$0	\$0	\$0	\$5,500	-5,500
32							
33	Net Income for Common	\$0	\$242,639	-\$242,639	\$0	\$278,332	-\$278,332

CONSUMERS ILLINOIS WATER COMPANY

Vermilion Water Division

Rate Case Docket No. 00-

Schedule

H-14

Page

18 of 18

Person Responsible:

D. Leppert

Comparison of Actual Financial Results to Original Approved Forecast - Vermilion Water

Proposed Test Year Period: Future

Period Reported: 2000

Line	Income Statement Category (A)	May-00 Actual (B)	May-00 Budget (C)	May-00 Variance (D)	Jun-00 Actual (E)	Jun-00 Budget (F)	Jun-00 Variance (G)
1	Operating Revenues	\$0	\$722,586	-\$722,586	\$0	\$739,583	-\$739,583
2							
3	Labor	0	95,160	-95,160	0	93,913	-93,913
4	Employee Benefits	0	25,290	-25,290	0	25,331	-25,331
5	Power	0	24,848	-24,848	0	26,386	-26,386
6	Chemicals	0	24,711	-24,711	0	21,929	-21,929
7	Outside Services	0	70,949	-70,949	0	67,329	-67,329
8	Leases	0	2,475	-2,475	0	2,475	-2,475
9	Outside Contractors	0	24,889	-24,889	0	24,880	-24,880
10	Supplies	0	10,209	-10,209	0	10,209	-10,209
11	Transportation	0	3,230	-3,230	0	3,230	-3,230
12	Property & Liability Insurance	0	9,559	-9,559	0	9,559	-9,559
13	Amortizations	0	12,723	-12,723	0	12,723	-12,723
14	Other Expenses	0	8,016	-8,016	0	8,389	-8,389
15	SUB-TOTAL O&M	0	312,060	-312,060	0	306,352	-306,352
16	Depreciation	0	100,980	-100,980	0	101,615	-101,615
17	Taxes Other Than Income	0	51,116	-51,116	0	51,138	-51,138
18							
19	SUB-TOTAL	\$0	\$464,156	-\$464,156	\$0	\$459,105	-\$459,105
20							
21	Income Taxes Federal	0	47,714	-47,714	0	60,211	-60,211
22	State	0	10,923	-10,923	0	13,686	-13,686
23	TOTAL OPERATING EXPENSES	\$0	\$522,793	-\$522,793	\$0	\$533,002	-\$533,002
24							
25	Net Operating Income	\$0	\$199,793	-\$199,793	\$0	\$206,581	-\$206,581
26							
27	Other Income - Net	0	5,025	-5,025	0	8,122	-8,122
28							
29	Interest Expense	0	113,489	-113,489	0	100,164	-100,164
30							
31	Preferred Dividend	0	0	0	0	0	0
32							
33	Net Income for Common	\$0	\$91,329	-\$91,329	\$0	\$114,539	-\$114,539